

**HOUSE JOINT RESOLUTION NO. 35**

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-SECOND LEGISLATURE - SECOND SESSION

**BY REPRESENTATIVES JAMES, Coghill, Wilson, Hayes**

**Introduced: 1/22/02**

**Referred: State Affairs**

**A RESOLUTION**

1 **Relating to urging the United States Congress to amend the tax code to permanently**  
2 **repeal the death tax.**

3 **BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

4 **WHEREAS**, under tax relief legislation passed in 2001, the federal estate and  
5 generation-skipping transfer tax (the "death tax") was temporarily repealed, not permanently  
6 eliminated; and

7 **WHEREAS** women and minorities very often are owners of small- and medium-sized  
8 businesses and have spent their lifetimes trying to make better lives for their children, and the  
9 death tax frequently prevents their children from reaping the rewards of those efforts; and

10 **WHEREAS** farmers who have invested most of their earnings back into their farms  
11 face losing those farms under the federal government's heavy taxation of estates; and

12 **WHEREAS** employees suffer when they lose their jobs because many small- and  
13 medium-sized businesses are liquidated to pay death taxes and because high capital costs  
14 depress the number of new business that could offer them jobs; and

15 **WHEREAS**, if the estate tax had been repealed in 1996, over the next nine years, the  
16 U.S. economy would have averaged as much as \$11,000,000,000 a year in extra output, and

1 an average of 145,000 additional new jobs a year would have been created; and

2 **WHEREAS** the persistent uncertainty created by the sunset provision prevents  
3 families and small businesses from taking advantage of the repeal; and

4 **WHEREAS** elimination of the death tax has proven to hold wide bipartisan support;

5 **BE IT RESOLVED** by the Alaska State Legislature that the members of the Alaska  
6 delegation to the Congress of the United States are requested to support, work to pass, and  
7 vote for the permanent repeal of the death tax.

8 **COPIES** of this resolution shall be sent to the Honorable Ted Stevens and the  
9 Honorable Frank Murkowski, U.S. Senators, and the Honorable Don Young, U.S.  
10 Representative, members of the Alaska delegation in Congress.